PART IV

Section 1-B.

CENTRAL ACTS AND ORDINANCES AND ORDERS UNDER THE CONSTITUTION BY THE PRESIDENT.

NOTIFICATION.

No. L.D. 911—Legis. 4-52-24, Bangalore, dated 19th August 1952.

Ordered that the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952 (Central Act No. LII of 1952), published in the *Gazette of India*, Extraordinary, Part II, Section 1, dated the 11th August 1952, be republished in the *Mysore Gazette*, for general information.

By Order of His Highness the Maharaja,

N. R. JAYA RAO,
Legal Remembrancer and Secretary to Government, Law Department.

Received Assent on 9th August 1952.

GOVERNMENT OF INDIA.

MINISTRY OF STATES.

THE ESSENTIAL GOODS (DECLARATION AND REGULATION OF TAX ON SALE OR PURCHASE) ACT, 1952

(LII OF 1952)

AN

ACT

to declare, in pursuance of clause (3) of article 286 of the Constitution, certain goods to be essential for the life of the community.

BE it enacted by Parliament as follows :—

1. **Short title.**—This Act may be called the Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952.

2. **Declaration of certain goods to be essential for the life of the community.**—The goods specified in the Schedule are hereby declared to be essential for the life of the community.

3. **Regulation of tax on sale or purchase of essential goods.**—No law made after the commencement of this Act by the legislature of a State imposing, or

authorising the imposition of, a tax on the sale or purchase of any goods declared by this Act to be essential for the life of the community shall have effect unless it has been reserved for the consideration of the President and has received his assent.

THE SCHEDULE

[*See* section 2.]

Goods declared essential for the life of the community.

1. Cereals and pulses in all forms, including bread and flour, including atta-maida, suji and bran (except when any such article is sold in sealed containers).

2. Fresh and dried fruits, sugar-cane, cocoanuts, vegetables, e ible tubers, vegetable and flower seeds, bulbs and plants, excluding orchids [except (i) any medicine prepared from any one or more of such articles; and (ii) when any such article is sold in sealed containers].

3. Fresh milk, whole or separate, and milk products, including butter, ghee, chana, khoa, but excluding sweetmeats.

4. Meat, fish and eggs (except when any such article is sold in sealed containers).

5. Edible oils, and oilseeds from which edible oils are extracted.

6. Gur.

7. Salt.

8. All cloth, woven on hand-looms, coarse and medium cotton cloth made in mills or woven on power-looms.

Explanation 1.—"Coarse cloth" means any cloth in which the count of warp yarn employed (excluding the border) is below 17s. (whether single or folded).

Explanation 2.—"Medium cloth" means any cloth in which the count of warp yarn employed (excluding the border) is 17s. or finer but is less than 35s. (whether single or folded).

9. Raw cotton, including ginned and unginned cotton or kapas, cotton thread, cotton yarn, cotton seeds, jute seeds, raw jute, sunn hemp, and mesta.

10. Hides and skins.

11. Fertilisers and manures, agricultural machinery and implements, including parts of such machinery and implements.

12. Cattle feeds.

13. Coal including coke and other derivatives, petroleum and petroleum products, including kerosene and motor spirit.

14. Iron and steel.

15. Books, exercise books, slates and slate pencils and periodical journals.

K. Y. BHANDARKAR,
Secretary to the Government of India.